

Message Text

LIMITED OFFICIAL USE

PAGE 01 BONN 14194 031729Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
TRSE-00 OMB-01 COME-00 /035 W
-----078366 041024Z /16
R 031726Z AUG 78
FM AMEMBASSY BONN
TO SECSTATE WASHDC 0841

LIMITED OFFICIAL USE BONN 14194

E.O. 11652:N/A
TAGS: ETRN
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
REF: STATE 191803

1. IN REPLY TO QUESTIONS RAISED IN PARA (3) REFTEL
EMBASSY CAN REPORT THAT US INSTRUMENTS OF FOREIGN
COMMERCE IN INTERNATIONAL TRAFFIC TO/FROM THE FRG
(SHIPPING CONTAINERS AND VESSELS) ARE EXEMPTED FROM
TAXATION.
2. UNDER THE TERMS OF THE DOUBLE TAXATION AGREEMENT, US
CARRIERS ARE EXEMPTED FROM TRADE TAX, PROPERTY TAX AND
TAX ON CORPORATE INCOMES. MOREOVER, US CARRIERS ARE
EXEMPTED FROM PAYMENT OF VALUE-ADDED TAX (VAT). NO
FUEL TAX IS APPLICABLE IN GERMANY FOR GERMAN OR
INTERNATIONAL CARRIERS IN DOMESTIC OR INTERNATIONAL
OPERATIONS.
3. THERE IS NO TAX COMPARABLE TO THAT OF THE
CALIFORNIA PROPERTY TAX IN THE FRG.

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS, TAXES, CONTAINERS, CARGO SHIPS
Control Number: n/a
Copy: SINGLE
Draft Date: 03 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978BONN14194
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Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780320-1183
Format: TEL
From: BONN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780899/aaaadfjy.tel
Line Count: 46
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 8d04366a-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1840736
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, US, JA
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/8d04366a-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
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